

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**AFFIDAVIT OF SERVICE**

I, Humas Ali, depose and say that I am employed by Kroll Restructuring Administration LLC (“*Kroll*”), the claims and noticing agent for the Debtors in the above-captioned chapter 11 cases.

On September 15, 2023, at my direction and under my supervision, employees of Kroll caused the following documents to be served by the method set forth on the Master Service List attached hereto as **Exhibit A**:

- Debtors’ (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2180] (the “*Second Omnibus Objection to Certain Tax Claims*”)
- Debtors’ Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2181] (the “*Motion to Determine Tax Liability*”)

On September 15, 2023, at my direction and under my supervision, employees of Kroll caused the Motion to Determine Tax Liability to be served via first class mail on the 505 Motion Notice Parties Service List attached hereto as **Exhibit B**.

On September 15, 2023, at my direction and under my supervision, employees of Kroll caused the Second Omnibus Objection to Certain Tax Claims and Notice of Objection to Your Claim, customized to include the name and address of the creditor, a blank copy of which is attached hereto as **Exhibit C**, to be served by the method set forth on the Butte County Tax Collector Service List attached hereto as **Exhibit D**.

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<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.’s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.’s principal place of business and the Debtors’ service address in these chapter 11 cases is 650 Liberty Avenue, Union, New Jersey 07083.

On September 15, 2023, at my direction and under my supervision, employees of Kroll caused the Second Omnibus Objection to Certain Tax Claims and Notice of Objection to Your Claim, customized to include the name and address of the creditor, a blank copy of which is attached hereto as **Exhibit C**, to be served by the method set forth on the County of Orange Treasurer-Tax Collector Service List attached hereto as **Exhibit E**.

On September 15, 2023, at my direction and under my supervision, employees of Kroll caused the Second Omnibus Objection to Certain Tax Claims and Notice of Objection to Your Claim, customized to include the name and address of the creditor, a blank copy of which is attached hereto as **Exhibit C**, to be served by the method set forth on the Kern County Treasurer and Tax Collector Service List attached hereto as **Exhibit F**.

On September 15, 2023, at my direction and under my supervision, employees of Kroll caused the Second Omnibus Objection to Certain Tax Claims and Notice of Objection to Your Claim, customized to include the name and address of the creditor, a blank copy of which is attached hereto as **Exhibit C**, to be served by the method set forth on the Marin County Tax Collector Service List attached hereto as **Exhibit G**.

On September 15, 2023, at my direction and under my supervision, employees of Kroll caused the Second Omnibus Objection to Certain Tax Claims and Notice of Objection to Your Claim, customized to include the name and address of the creditor, a blank copy of which is attached hereto as **Exhibit C**, to be served by the method set forth on the Sacramento County Tax Collector Service List attached hereto as **Exhibit H**.

On September 15, 2023, at my direction and under my supervision, employees of Kroll caused the Second Omnibus Objection to Certain Tax Claims and Notice of Objection to Your Claim, customized to include the name and address of the creditor, a blank copy of which is attached hereto as **Exhibit C**, to be served via first class mail on the San Bernardino County Service List attached hereto as **Exhibit I**.

On September 15, 2023, at my direction and under my supervision, employees of Kroll caused the Second Omnibus Objection to Certain Tax Claims and Notice of Objection to Your Claim, customized to include the name and address of the creditor, a blank copy of which is attached hereto as **Exhibit C**, to be served by the method set forth on the San Diego County Treasurer Tax Collector Service List attached hereto as **Exhibit J**.

On September 15, 2023, at my direction and under my supervision, employees of Kroll caused the Second Omnibus Objection to Certain Tax Claims and Notice of Objection to Your Claim, customized to include the name and address of the creditor, a blank copy of which is attached hereto as **Exhibit C**, to be served by the method set forth on the San Luis Obispo County Service List attached hereto as **Exhibit K**.

On September 15, 2023, at my direction and under my supervision, employees of Kroll caused the Second Omnibus Objection to Certain Tax Claims and Notice of Objection to Your Claim, customized to include the name and address of the creditor, a blank copy of which is attached hereto as **Exhibit C**, to be served by the method set forth on the San Mateo County Service List attached hereto as **Exhibit L**.

In addition to the methods of service set forth herein, parties who have requested electronic notification of filings via the Bankruptcy Court's CM/ECF system were sent the above referenced document(s) via electronic service.

Dated: September 29, 2023

/s/ Humas Ali  
Humas Ali

State of New York  
County of New York

Subscribed and sworn (or affirmed) to me on September 29, 2023, by Humas Ali, proved to me on the bases of satisfactory evidence to be the person who executed this affidavit.

/s/ Cindy C. Hosein-Mohan  
Notary Public, State of New York  
No. 01HO6295177  
Qualified in Nassau County  
Commission Expires December 30, 2025

**Exhibit A**

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
COUNSEL TO LEONARD FEINSTEIN AND WARREN EISENBERG	A.Y. STRAUSS LLC	ATTN: ERIC H. HORN, HEIKE M. VOGEL 101 EISENHOWER PARKWAY SUITE 412 ROSELAND NJ 07068	EHORN@AYSTRAUSS.COM  HVOGEL@AYSTRAUSS.COM	Email
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Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
COUNSEL TO HART MIRACLE MARKETPLACE, LLC, BAYER DEVELOPMENT COMPANY, LLC, HART TC I-III, LLC, COBB PLACE PROPERTY, LLC	BAKER, DONELSON, BEARMAN, CALDWELL & BERKOWITZ, PC	ATTN: J. DAVID FOLDS 901 K STREET NW SUITE 900 WASHINGTON DC 20001	DFOLDS@BAKERDONELSON.COM	Email
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INDENTURE TRUSTEE TO THE DEBTORS' SENIOR UNSECURED NOTES	BANK OF NEW YORK MELLON	ATTN: PRESIDENT OR GENERAL COUNSEL 240 GREENWICH STREET NEW YORK NY 10286		First Class Mail
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Served as set forth below

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Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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STATE OF NEW YORK ATTORNEY GENERAL	STATE OF NEW YORK ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT THE CAPITOL ALBANY NY 12224-0341		First Class Mail
STATE OF NORTH CAROLINA ATTORNEY GENERAL	STATE OF NORTH CAROLINA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 9001 MAIL SERVICE CENTER RALEIGH NC 27699-9001		First Class Mail
STATE OF NORTH DAKOTA ATTORNEY GENERAL	STATE OF NORTH DAKOTA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT STATE CAPITOL 600 E BOULEVARD AVE DEPT 125 BISMARCK ND 58505-0040	NDAG@ND.GOV	Email
STATE OF OHIO ATTORNEY GENERAL	STATE OF OHIO ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 30 E. BROAD ST., 14TH FLOOR COLUMBUS OH 43215		First Class Mail
STATE OF OKLAHOMA ATTORNEY GENERAL	STATE OF OKLAHOMA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 313 NE 21ST STREET OKLAHOMA CITY OK 73105		First Class Mail
STATE OF OREGON ATTORNEY GENERAL	STATE OF OREGON ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1162 COURT STREET NE SALEM OR 97301	CONSUMER.HOTLINE@DOJ.STATE.OR.US	Email
STATE OF PENNSYLVANIA ATTORNEY GENERAL	STATE OF PENNSYLVANIA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT STRAWBERRY SQUARE 16TH FLOOR HARRISBURG PA 17120		First Class Mail
STATE OF RHODE ISLAND ATTORNEY GENERAL	STATE OF RHODE ISLAND ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 150 SOUTH MAIN STREET PROVIDENCE RI 02903-0000		First Class Mail
STATE OF SOUTH CAROLINA ATTORNEY GENERAL	STATE OF SOUTH CAROLINA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 11549 COLUMBIA SC 29211-1549		First Class Mail
STATE OF SOUTH DAKOTA ATTORNEY GENERAL	STATE OF SOUTH DAKOTA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1302 EAST HIGHWAY 14 SUITE 1 PIERRE SD 57501-8501	CONSUMERHELP@STATE.SD.US	Email
STATE OF TENNESSEE ATTORNEY GENERAL	STATE OF TENNESSEE ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 20207 NASHVILLE TN 37202-0207	GINA.HANTEL@AG.TN.GOV	First Class Mail and Email
STATE OF TEXAS ATTORNEY GENERAL	STATE OF TEXAS ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT CAPITOL STATION PO BOX 12548 AUSTIN TX 78711-2548	PUBLIC.INFORMATION@OAG.STATE.TX.US	Email
STATE OF UTAH ATTORNEY GENERAL	STATE OF UTAH ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT PO BOX 142320 SALT LAKE CITY UT 84114-2320	UAG@UTAH.GOV	Email
STATE OF VERMONT ATTORNEY GENERAL	STATE OF VERMONT ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 109 STATE ST. MONTPELIER VT 05609-1001	AGO.BANKRUPTCIES@VERMONT.GOV	Email
STATE OF VIRGINIA ATTORNEY GENERAL	STATE OF VIRGINIA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 900 EAST MAIN STREET RICHMOND VA 23219		First Class Mail
STATE OF WASHINGTON ATTORNEY GENERAL	STATE OF WASHINGTON ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1125 WASHINGTON ST. SE P.O. BOX 40100 OLYMPIA WA 98504-0100		First Class Mail
STATE OF WEST VIRGINIA ATTORNEY GENERAL	STATE OF WEST VIRGINIA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT STATE CAPITOL BLDG 1 ROOM E 26 CHARLESTON WV 25305	CONSUMER@WVAGO.GOV	Email

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
STATE OF WISCONSIN ATTORNEY GENERAL	STATE OF WISCONSIN ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT WISCONSIN DEPARTMENT OF JUSTICE STATE CAPITOL, ROOM 114 EAST, P. O. BOX 7857 MADISON WI 53707-7857		First Class Mail
STATE OF WYOMING ATTORNEY GENERAL	STATE OF WYOMING ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 123 CAPITOL BUILDING 200 W. 24TH STREET CHEYENNE WY 82002		First Class Mail
COUNSEL TO COMMERCE TECHNOLOGIES LLC D/B/A COMMERCEHUB	STRADLEY RONON STEVENS & YOUNG, LLP	ATTN: DANIEL M. PEREIRA 2005 MARKET STREET, SUITE 2600 PHILADELPHIA PA 19103-7098	DPEREIRA@STRADLEY.COM	Email
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS	THE BANK OF NEW YORK MELLON	ATTN: ALEX CHANG 240 GREENWICH STREET NEW YORK NY 10686		First Class Mail
COUNSEL TO GFA ALABAMA INC.	THE LAW OFFICE OF JOHN C. KIM, P.C.	ATTN: SUNJAE LEE, ESQ. 163-10 NORTHERN BOULEVARD SUITE 201 FLUSHING NY 11358	SUNJAE@JCKLAW.COM	Email
COUNSEL TO IMI HUNTSVILLE LLC	THOMPSON HINE LLP	ATTN: LOUIS F. SOLIMINE, ESQ. 312 WALNUT STREET – SUITE 2000 CINCINNATI OH 45202-4029	LOUIS.SOLIMINE@THOMPSONHINE.COM	Email
COUNSEL TO TRAVIS COUNTY	TRAVIS COUNTY ATTORNEY	ATTN: JASON A. STARKS P.O. BOX 1748 AUSTIN TX 78767	JASON.STARKS@TRAVISCOUNTYTX.GOV	Email
COUNSEL TO WORLD MARKET, LLC	TRENK ISABEL SIDDIQI & SHAHDANIAN P.C.	ATTN: ROBERT S. ROGLIERI 290 W. MT. PLEASANT AVENUE SUITE 2370 LIVINGSTON NJ 07039	RROGLIERI@TRENKISABEL.LAW	Email
COUNSEL TO HILCO MERCHANT RESOURCES, LLC & GORDON BROTHERS RETAIL PARTNERS, LLC	TROUTMAN PEPPER HAMILTON SANDERS LLP	ATTN: DOUGLAS D. HERMANN & MARCY J. MCLAUGHLIN SMITH 1313 N. MARKET STREET, HERCULES PLAZA SUITE 5100 WILMINGTON DE 19801	DOUGLAS.HERRMANN@TROUTMAN.COM MARCY.SMITH@TROUTMAN.COM	Email
COUNSEL TO HILCO MERCHANT RESOURCES, LLC & GORDON BROTHERS RETAIL PARTNERS, LLC	TROUTMAN PEPPER HAMILTON SANDERS LLP	ATTN: JESSICA D. MILHAILEVICH 875 THIRD AVENUE NEW YORK NY 10022	JESSICA.MIKHAILEVICH@TROUTMAN.COM	Email
COUNSEL TO OXO INTERNATIONAL LTD., HELEN OF TROY L.P., KAZ USA, INC. AND KAZ CANADA, INC.	TROUTMAN PEPPER HAMILTON SANDERS LLP	ATTN: HENRY J. JAFFE HERCULES PLAZA, SUITE 5100 1313 N. MARKET STREET WILMINGTON DE 19801	HENRY.JAFFE@TROUTMAN.COM	Email
COUNSEL TO OXO INTERNATIONAL LTD., HELEN OF TROY L.P., KAZ USA, INC. AND KAZ CANADA, INC.	TROUTMAN PEPPER HAMILTON SANDERS LLP	ATTN: STEPHANIE L. JONAITIS 301 CARNEGIE CENTER SUITE 400 PRINCETON NJ 08543-5276	STEPHANIE.JONAITIS@TROUTMAN.COM	Email
UNITED STATES ATTORNEY’S OFFICE FOR THE DISTRICT OF NEW JERSEY	UNITED STATES ATTORNEY’S OFFICE FOR THE DISTRICT OF NEW JERSEY	ATTN: PHILIP R. SELLINGER 970 BROAD STREET 7TH FLOOR NEWARK NJ 07102	USANJ.COMMUNITYOUTREACH@USDOJ.GOV	Email
UNITED STATES OF AMERICA ATTORNEY GENERAL	UNITED STATES OF AMERICA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT US DEPT OF JUSTICE 950 PENNSYLVANIA AVE NW WASHINGTON DC 20530-0001		First Class Mail
U.S. TRUSTEE FOR THE DISTRICT OF NEW JERSEY	USDOJ, OFFICE OF THE UNITED STATES TRUSTEE	ATTN: FRAN B. STEELE, ESQ. & ALEXANDRIA NIKOLINOS, ESQ. ONE NEWARK CENTER 1085 RAYMOND BOULEVARD, SUITE 2100 NEWARK NJ 07102	USTPREGION03.NE.ECF@USDOJ.GOV FRAN.B.STEELE@USDOJ.GOV ALEXANDRIA.NIKOLINOS@USDOJ.GOV	First Class Mail and Email

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
COUNSEL TO COMMONS AT ISSAQUAH, INC.	VALINOTI, SPECTER & DTIO, LLP	ATTN: JEFFREY A. DTIO 301 JUNIPERO SERRA BLVD SUITE 200 SAN FRANCISCO CA 94127	JDITO@VALINOTI-DITO.COM	Email
COUNSEL TO CMR LIMITED PARTNERSHIP	VEDDER PRICE P.C.	ATTN: COURTNEY M. BROWN 1633 BROADWAY, 31ST FLOOR NEW YORK NY 10019	CMBROWN@VEDDERPRICE.COM	Email
COUNSEL TO HAWTHORNE INVESTORS 1 LLC	WANGER JONES HELSLEY	ATTN: RILEY C. WALTER 265 E. RIVER PARK CIRCLE, SUITE 310 FRESNO CA 93720	RWALTER@WJHATTORNEYS.COM	Email
WASHINGTON DC ATTORNEY GENERAL	WASHINGTON DC ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 441 4TH STREET, NW WASHINGTON DC 20001	OAG@DC.GOV	Email
COUNSEL TO STRATFORD HALL, INC.	WENOKUR RIORDAN PLLC	ATTN: FAYE C. RASCH 600 STEWART STREET SUITE 1300 SEATTLE WA 98101	FAYE@WRLAWGROUP.COM	Email
COUNSEL TO MICHAELS STORES, INC. ("MICHAELS")	WHITE & CASE LLP	ATTN: DEVIN J. RIVERO, ESQ. SOUTHEAST FINANCIAL CENTER 200 SOUTH BICAYNE BLVD., SUITE 4900 MIAMI FL 33131-2352	DEVIN.RIVERO@WHITECASE.COM	Email
COUNSEL TO MICHAELS STORES, INC. ("MICHAELS")	WHITE & CASE LLP	ATTN: GREGORY F. PESCE, ESQ., LAURA E. BACCASH, ESQ. 111 SOUTH WACKER DRIVE SUITE 5100 CHICAGO IL 60606-4302	GREGORY.PESCE@WHITECASE.COM LAURA.BACCASH@WHITECASE.COM	Email
COUNSEL TO MICHAELS STORES, INC. ("MICHAELS")	WHITE & CASE LLP	ATTN: SAMUEL P. HERSHEY, ESQ. 1221 AVENUE OF THE AMERICAS NEW YORK NY 10020	SAM.HERSHEY@WHITECASE.COM	Email
COUNSEL TO ENID TWO, LLC	WILENTZ, GOLDMAN & SPITZER	ATTN: DAVID H. STEIN 90 WOODBRIDGE CENTER DRIVE SUITE 900, BOX 10 WOODBIDGE NJ 07095	DSTEIN@WILENTZ.COM	Email



**Exhibit B**

Exhibit B

505 Motion Notice Parties Service List  
Served via first class mail

ADRID	NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	POSTAL CODE
18939299	ALAMEDA COUNTY ASSESSOR'S OFFICE	1221 OAK STREET	SUITE 145		OAKLAND	CA	94612
18939282	ALAMEDA COUNTY ASSESSOR'S OFFICE	ATTN: ASSESSMENT APPEALS BOARD	1221 OAK STREET	SUITE 536	OAKLAND	CA	94612
12666210	ALAMEDA COUNTY TREASURER AND TAX COLLECTOR	1221 OAK STREET	ROOM 131		OAKLAND	CA	94612
18939300	CONTRA COSTA COUNTY ASSESSOR'S OFFICE	2530 ARNOLD DRIVE	SUITE 100		MARTINEZ	CA	94553
18939283	CONTRA COSTA COUNTY ASSESSOR'S OFFICE	ATTN: ASSESSMENT APPEALS BOARD	1025 ESCOBAR STREET	1ST FLOOR	MARTINEZ	CA	94553
12666245	CONTRA COSTA COUNTY TAX COLLECTOR	P.O. BOX 51104			LOS ANGELES	CA	90051-5404
18939301	FRESNO COUNTY ASSESSOR	2281 TULARE STREET	ROOM 201		FRESNO	CA	93721
18939284	FRESNO COUNTY ASSESSOR	ATTN: ASSESSMENT APPEALS BOARD	2281 TULARE STREET	ROOM 301	FRESNO	CA	93721
12666231	FRESNO COUNTY TAX COLLECTOR	P.O. BOX 1192			FRESNO	CA	93715-1192
18939302	HUMBOLDT COUNTY ASSESSOR	825 5TH STREET	ROOM 300		EUREKA	CA	95501
18939285	HUMBOLDT COUNTY ASSESSOR	ATTN: CLERK OF THE BOARD	825 FIFTH STREET	ROOM 111	EUREKA	CA	95501
12666410	HUMBOLDT COUNTY TREASURER	825 FIFTH ST RM 125			EUREKA	CA	95501
18939303	LOS ANGELES COUNTY ASSESSOR	500 WEST TEMPLE STREET	ROOM 225		LOS ANGELES	CA	90012
18939286	LOS ANGELES COUNTY ASSESSOR	ATTN: ASSESSMENT APPEALS BOARD	500 WEST TEMPLE STREET	ROOM B4	LOS ANGELES	CA	90012
12666096	LOS ANGELES COUNTY TAX COLLECTOR	P.O. BOX 54027			LOS ANGELES	CA	90054-0027
18939304	MONTEREY COUNTY ASSESSOR	168 WEST ALISAL STREET	1ST FLOOR		SALINAS	CA	93901
18939287	MONTEREY COUNTY ASSESSOR	ATTN: ASSESSMENT APPEALS BOARD	P.O. BOX 1728		SALINAS	CA	93902
12666167	MONTEREY COUNTY TAX COLLECTOR	P.O. BOX 6005			WHITTIER	CA	90607
18939305	PLACER COUNTY ASSESSOR	2980 RICHARDSON DRIVE			AUBURN	CA	95603
18939288	PLACER COUNTY ASSESSOR	ATTN: ASSESSMENT APPEALS BOARD	175 FULWEILER AVENUE		AUBURN	CA	95603-4543
12666297	PLACER COUNTY TREASURER-TAX COLLECTOR	2976 RICHARDSON DR			AUBURN	CA	95603
18939306	RIVERSIDE COUNTY ASSESSOR	2724 GATEWAY DRIVE			RIVERSIDE	CA	92507
18939289	RIVERSIDE COUNTY ASSESSOR	ATTN: CLERK OF THE BOARD	P.O. BOX 1628		RIVERSIDE	CA	92502-1628
13042835	RIVERSIDE COUNTY TAX COLLECTOR	JOHNISHA MCDOWELL	4080 LEMON ST	4TH FLOOR	RIVERSIDE	CA	92501
18939307	SAN FRANCISCO COUNTY ASSESSOR	1 DR. CARLTON B. GOODLETT PLACE	CITY HALL, ROOM 190		SAN FRANCISCO	CA	94102-4698
18939290	SAN FRANCISCO COUNTY ASSESSOR	ATTN: ASSESSMENT APPEALS BOARD	1 DR. CARLTON B. GOODLETT PLACE, CITY HALL	ROOM #405	SAN FRANCISCO	CA	94102
12666345	SAN FRANCISCO COUNTY TAX COLLECTOR	P.O. BOX 7427			SAN FRANCISCO	CA	94120-7427
18939308	SANTA BARBARA COUNTY ASSESSOR	105 E ANAPAMU STREET	ROOM 204		SANTA BARBARA	CA	93101
18939291	SANTA BARBARA COUNTY ASSESSOR	ATTN: CLERK OF THE BOARD	105 EAST ANAPAMU STREET	ROOM 407	SANTA BARBARA	CA	93101
12666446	SANTA BARBARA COUNTY TREASURER-TAX COLLECTOR	P.O. BOX 579			SANTA BARBARA	CA	93102-0579
18939309	SANTA CLARA COUNTY ASSESSOR	130 WEST TASMAN DRIVE			SAN JOSE	CA	95134
18939292	SANTA CLARA COUNTY ASSESSOR	ATTN: ASSESSMENT APPEALS BOARD	70 WEST HEDDING STREET	10TH FLOOR, EAST WING	SAN JOSE	CA	95110
12742581	SANTA CLARA COUNTY TAX COLLECTOR	852 N 1ST ST			SAN JOSE	CA	95112
18939310	SANTA CRUZ COUNTY ASSESSOR	701 OCEAN STREET	ROOM 130		SANTA CRUZ	CA	95060
18939293	SANTA CRUZ COUNTY ASSESSOR	ATTN: CLERK OF THE BOARD	701 OCEAN STREET	ROOM 520	SANTA CRUZ	CA	95060
12666398	SANTA CRUZ COUNTY TAX COLLECTOR	P.O. BOX 5639			SANTA CRUZ	CA	95063
18939311	SOLANO COUNTY ASSESSOR	675 TEXAS STREET	SUITE 2700		FAIRFIELD	CA	94533
18939294	SOLANO COUNTY ASSESSOR	ATTN: BOARD OF SUPERVISORS	675 TEXAS STREET	SUITE 6500	FAIRFIELD	CA	94533
12743535	SOLANO COUNTY TREASURY	P.O. BOX 51094			LOS ANGELES	CA	90051-5394
18939312	SONOMA COUNTY ASSESSOR'S OFFICE	585 FISCAL DRIVE	ROOM 104F		SANTA ROSA	CA	95403
18939295	SONOMA COUNTY ASSESSOR'S OFFICE	ATTN: ASSESSMENT APPEALS BOARD	575 ADMINISTRATION DRIVE	ROOM 100A	SANTA ROSA	CA	95403-2815
12666238	SONOMA COUNTY TAX COLLECTOR	585 FISCAL DRIVE	SUITE 100		SANTA ROSA	CA	95403
18939313	STANISLAUS COUNTY ASSESSOR	1010 10TH STREET	SUITE 2400		MODESTO	CA	95354
18939296	STANISLAUS COUNTY ASSESSOR	ATTN: ASSESSMENT APPEALS BOARD	1010 10TH STREET	SUITE 6700	MODESTO	CA	95354
12666243	STANISLAUS COUNTY TAX COLLECTOR	P.O. BOX 859			MODESTO	CA	95353
18939314	TULARE COUNTY ASSESSOR	221 SOUTH MOONEY BOULEVARD	ROOM 102-E		VISALIA	CA	93291-4593

Exhibit B

505 Motion Notice Parties Service List

Served via first class mail

ADRID	NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	POSTAL CODE
18939297	TULARE COUNTY ASSESSOR	ATTN: CLERK OF THE BOARD	2800 WEST BURREL AVENUE		VISALIA	CA	93291
12666312	TULARE COUNTY TAX COLLECTOR	P.O. BOX 102495			PASADENA	CA	91189-0118
18939315	VENTURA COUNTY ASSESSOR	800 SOUTH VICTORIA AVENUE			VENTURA	CA	93009-1270
18939298	VENTURA COUNTY ASSESSOR	ATTN: CLERK OF THE ASSESSMENT APPEALS BOARD	800 SOUTH VICTORIA AVENUE		VENTURA	CA	93009-1920
12908397	VENTURA COUNTY TREASURER-TAX COLLECTOR	P.O. BOX 51179			LOS ANGELES	CA	90051-5479

**Exhibit C**

**KIRKLAND & ELLIS LLP**

**KIRKLAND & ELLIS INTERNATIONAL LLP**

Joshua A. Sussberg, P.C. (admitted *pro hac vice*)

Emily E. Geier, P.C. (admitted *pro hac vice*)

Derek I. Hunter (admitted *pro hac vice*)

601 Lexington Avenue

New York, New York 10022

Telephone: (212) 446-4800

Facsimile: (212) 446-4900

joshua.sussberg@kirkland.com

emily.geier@kirkland.com

derek.hunter@kirkland.com

**COLE SCHOTZ P.C.**

Michael D. Sirota, Esq.

Warren A. Usatine, Esq.

Felice R. Yudkin, Esq.

Court Plaza North, 25 Main Street

Hackensack, New Jersey 07601

Telephone: (201) 489-3000

msirota@coleschotz.com

wusatine@coleschotz.com

fyudkin@coleschotz.com

*Co-Counsel for Debtors and*

*Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**HEARING DATE AND TIME: October 24,  
2023, at 10:00 a.m. (ET)**

**ORAL ARGUMENT WAIVED UNLESS  
RESPONSES ARE TIMELY FILED**

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

## **NOTICE OF OBJECTION TO YOUR CLAIM**

TO:

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The above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) have filed the enclosed *Debtors’ (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings* (the “Objection”) which seeks to alter your rights by finding your claim should be modified or reduced. You should look for your name on Schedule “A” attached to the Proposed Order enclosed herewith. Names are listed alphabetically.

If you disagree with the Objection, you must file a response to the Objection with the Clerk of the Bankruptcy Court, P.O. Box 1352, Newark, New Jersey 07101-1352 on or before **October 17, 2023**. At the same time, you must also serve a copy of the response upon the Debtors’ attorney, Cole Schotz P.C., 25 Main Street, Hackensack, New Jersey 07602-0800, Attn: Warren A. Usatine, Esq. and Felice R. Yudkin, Esq. or via email at [wusatine@coleschotz.com](mailto:wusatine@coleschotz.com) and [fyudkin@coleschotz.com](mailto:fyudkin@coleschotz.com).

If you file a response, you or your attorney must appear at a hearing on the objection that will be held before the Honorable Vincent F. Papalia on **October 24, 2023, at 10:00 a.m.** at the United States Bankruptcy Court, 50 Walnut Street, 3<sup>rd</sup> Floor, Courtroom 3B, Newark, New Jersey unless you reach an agreement with counsel to the Debtors to resolve your claim or continue your matter to a future date.

**IF YOU DO NOT RESPOND TO THE OBJECTION, THE COURT MAY  
GRANT THE RELIEF DEMANDED BY THE OBJECTION WITHOUT  
FURTHER NOTICE OR HEARING.**

Dated: September 15, 2023

*/s/ Michael D. Sirota*

**COLE SCHOTZ P.C.**

Michael D. Sirota, Esq.

Warren A. Usatine, Esq.

Felice R. Yudkin, Esq.

Court Plaza North, 25 Main Street

Hackensack, New Jersey 07601

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Email:      msirota@coleschotz.com  
              wusatine@coleschotz.com  
              fyudkin@coleschotz.com

**KIRKLAND & ELLIS LLP**

**KIRKLAND & ELLIS INTERNATIONAL LLP**

Joshua A. Sussberg, P.C. (admitted *pro hac vice*)

Emily E. Geier, P.C. (admitted *pro hac vice*)

Derek I. Hunter (admitted *pro hac vice*)

601 Lexington Avenue

New York, New York 10022

Telephone: (212) 446-4800

Facsimile: (212) 446-4900

Email:      josuha.sussberg@kirkland.com  
              emily.geier@kirkland.com  
              derek.hunter@kirkland.com

*Co-Counsel for Debtors and  
Debtors in Possession*



**Exhibit D**

Exhibit D

Butte County Tax Collector Service List

Served as set forth below

ADRID	Name	Address1	Address2	Address3	City	State	PostalCode	Email	Method of Service
18939317	BUTTE COUNTY ASSESSOR	25 COUNTY CENTER DRIVE	SUITE 100		OROVILLE	CA	95965		First Class Mail
18939326	BUTTE COUNTY ASSESSOR	ATTN: ASSESSMENT APPEALS BOARD	25 COUNTY CENTER DRIVE	SUITE 100	OROVILLE	CA	95965		First Class Mail
13067417	BUTTE COUNTY TAX COLLECTOR	25 COUNTY CENTER DR	STE 125		OROVILLE	CA	95965	TAXES@BUTTECOUNTY.NET	First Class Mail and Email

**Exhibit E**

Exhibit E

County of Orange Treasurer-Tax Collector Service List

Served as set forth below

ADRID	Name	Address1	Address2	City	State	PostalCode	Email	Method of Service
12760260	COUNTY OF ORANGE TREASURER- TAX COLLECTOR	PO BOX 1438		SANTA ANA	CA	92702-1438		First Class Mail
12760018	COUNTY OF ORANGE TREASURER-TAX COLLECTOR	PO BOX 4515		SANTA ANA	CA	92702-4515	ORANGECOUNTYBK@TTC.OCGOV.COM	First Class Mail and Email
18939318	ORANGE COUNTY ASSESSOR	500 S. MAIN STREET	2ND FL.	ORANGE	CA	92868		First Class Mail
18939327	ORANGE COUNTY ASSESSOR	ATTN: ASSESSMENT APPEALS BOARD	P.O. BOX 22023	SANTA ANA	CA	92702-2023		First Class Mail

**Exhibit F**

Exhibit F

Kern County Treasurer and Tax Collector Service List

Served as set forth below

ADRID	Name	Address1	Address2	Address3	City	State	PostalCode	Email	Method of Service
18939319	KERN COUNTY ASSESSOR	1115 TRUXTUN AVENUE			BAKERSFIELD	CA	93301		First Class Mail
18939328	KERN COUNTY ASSESSOR	ATTN: CLERK OF THE BOARD OF SUPERVISORS	1115 TRUXTUN AVENUE	5TH FLOOR	BAKERSFIELD	CA	93301-4617		First Class Mail
12827371	KERN COUNTY TREASURER AND TAX COLLECTOR	PO BOX 579			BAKERSFIELD	CA	93302	BANKRUPTCY@KERNCOUNTY.COM	First Class Mail and Email

**Exhibit C**

Exhibit G

Marin County Tax Collector Service List  
Served as set forth below

ADRID	Name	Address1	Address2	Address3	City	State	PostalCode	Email	Method of Service
18939320	MARIN COUNTY ASSESSOR	3501 CIVIC CENTER DRIVE	RM 208		SAN RAFAEL	CA	94903		First Class Mail
18939329	MARIN COUNTY ASSESSOR	ATTN: ASSESSMENT APPEALS BOARD CLERK	3501 CIVIC CENTER DRIVE	SUITE 329	SAN RAFAEL	CA	94903-4139		First Class Mail
12817742	MARIN COUNTY TAX COLLECTOR	PO BOX 4220			SAN RAFAEL	CA	94949	TAXCOLLECTOR@MARINCOUNTY.ORG	First Class Mail and Email



**Exhibit H**

Exhibit H

Sacramento County Tax Collector Service List  
Served as set forth below

ADRID	Name	Address1	Address2	Address3	City	State	PostalCode	Email	Method of Service
18939321	SACRAMENTO COUNTY ASSESSOR'S OFFICE	3636 AMERICAN RIVER DR.	SUITE 200		SACRAMENTO	CA	95864		First Class Mail
18939330	SACRAMENTO COUNTY ASSESSOR'S OFFICE	ATTN: ASSESSMENT APPEALS BOARD	700 H STREET	ROOM 2450	SACRAMENTO	CA	95814		First Class Mail
18172992	SACRAMENTO COUNTY TAX COLLECTOR	700 H STREET ROOM 1710			SACRAMENTO	CA	95814	TAXPPROP@SACCOUNTY.GOV; WESTRO@SACCOUNTY.GOV	First Class Mail and Email

**Exhibit I**

Exhibit I

San Bernardino County Service List

Served via first class mail

ADRID	Name	Address1	Address2	Address3	City	State	PostalCode
12827704	SAN BERNARDINO COUNTY	OFFICE OF THE TAX COLLECTOR	268 WEST HOSPITALITY LANE	1ST FLOOR	SAN BERNARDINO	CA	92415
18939322	SAN BERNARDINO COUNTY ASSESSOR	222 W. HOSPITALITY LANE			SAN BERNARDINO	CA	92415
18939331	SAN BERNARDINO COUNTY ASSESSOR	ATTN: CLERK OF THE BOARD OF SUPERVISORS	385 N. ARROWHEAD AVENUE	SECOND FL	SAN BERNARDINO	CA	92415-0130

**Exhibit J**

Exhibit J

San Diego County Treasurer Tax Collector Service List

Served as set forth below

ADRID	Name	Address1	Address2	Address3	City	State	PostalCode	Email	Method of Service
18939323	SAN DIEGO COUNTY ASSESSOR	1600 PACIFIC HIGHWAY	STE. 103		SAN DIEGO	CA	92101		First Class Mail
18939332	SAN DIEGO COUNTY ASSESSOR	ATTN: CLERK OF THE BOARD OF SUPERVISORS	1600 PACIFIC HIGHWAY	ROOM 402	SAN DIEGO	CA	92101-2471		First Class Mail
12822156	SAN DIEGO COUNTY TREASURER TAX COLLECTOR	1600 PACIFIC HIGHWAY	ROOM 162		SAN DIEGO	CA	92101	DAMARIS.VILLALOBOS1@SDCOUNTY.CA.GOV	First Class Mail and Email

**Exhibit K**



Exhibit K  
San Luis Obispo County Service List  
Served as set forth below

ADRID	Name	Address1	Address2	Address3	City	State	PostalCode	Email	Method of Service
18939316	SAN LUIS OBISPO COUNTY	ATTN: JAMES W HAMILTON CPA - AUDITOR - CONTROLLER - TREASURER - TAX COLLECTOR	JAMES W HAMILTON - ACCTC	1055 MONTEREY STREET SUITE D-290	SAN LUIS OBISPO	CA	93408	TTC@CO.SLO.CA.US	First Class Mail and Email
18939324	SAN LUIS OBISPO COUNTY ASSESSOR'S OFFICE	1055 MONTEREY STREET	SUITE D360		SAN LUIS OBISPO	CA	93408		First Class Mail
18939333	SAN LUIS OBISPO COUNTY ASSESSOR'S OFFICE	ATTN: ASSESSMENT APPEALS BOARD CLERK	1055 MONTEREY STREET	SUITE D430	SAN LUIS OBISPO	CA	93408		First Class Mail

**Exhibit L**

Exhibit L

San Mateo County Service List  
Served as set forth below

ADRID	Name	Address1	Address2	Address3	City	State	PostalCode	Email	Method of Service
18939325	SAN MATEO COUNTY ASSESSOR	555 COUNTY CENTER			REDWOOD CITY	CA	94063		First Class Mail
18939334	SAN MATEO COUNTY ASSESSOR	ATTN: ASSESSMENT APPEALS BOARD	400 COUNTY CENTER	BOS 104	REDWOOD CITY	CA	94063		First Class Mail
15600055	SAN MATEO COUNTY TAX COLLECTOR	555 COUNTY CENTER	1ST FLOOR		REDWOOD CITY	CA	94063	TCBANKRUPTCY@SMCGOV.ORG	First Class Mail and Email